

CODE	PROPERTY*	YEARS
	* Public Agencies - Use the most applicable property type code, but report all property with a 1 year dormancy.	
	ACCOUNT BALANCES DUE	
AC03.	Automatically Renewable CD or Save Cert	7
AC04.	Interest bearing Christmas and Vacation Club Funds	7
AC05.	Money on deposit to secure funds	5
AC06.	Security Deposits	5
AC07.	Unidentified Deposits	5
AC08.	Suspense Accounts	5
AC11	Non-interest Bearing Checking	5
AC12	Interest bearing Checking	7
AC13	Non-interest Bearing Savings	5
AC14	Interest Bearing Savings	7
AC15	Single Maturity CD	5
AC16	Non-Interest Bearing Christmas and Vacation Club Funds	5
AC99.	Aggregate Account balances	5
	COURT DEPOSITS	
CT01.	Escrow Funds	1
CT02.	Condemnation Awards	1
CT03.	Missing Heir Funds	1
CT04.	Suspense Accounts	1
CT05.	Other Court Deposits	1
CT08.	General Receiver accounts	1
CT09.	Court Ordered Refunds/Restitution	1
CT13.	Bonds deposited with the Court	1
CT99.	Aggregate Court Deposits	1
	DEMUTUALIZATION	
DM01	Cash	5
DM02	Stock	5
	INSURANCE	
IN01.	Individual Policy Benefits or Claim Payments (Regardless of insurance type; does not include amounts reportable under IN03 or IN04)	5
IN02.	Group Policy Benefits or Claim Payments (Regardless of insurance type; does not include amounts reportable under IN03 or IN04)	5
IN03.	Amounts due beneficiaries from a life or endowment insurance policy or annuity	3
IN04.	Amounts from matured or terminated life insurance policies, endowments or annuities	3
IN05.	Premium Refunds (Includes all other life insurance premium refunds not covered by IN04)	5
IN06.	Unidentified Remittances	5
IN07.	Other Amounts Due Under Policy Terms	5
IN08.	Agent Credit Balances	1

IN99.	Aggregate Insurance Property	5
	LAW ENFORCEMENT	
LE01.	Cash	6 months
LE02.	Securities	6 months
	MINERAL PROCEEDS AND MINERAL INTERESTS	
MI01.	Net Revenue Interests	5
MI02.	Royalties	5
MI03.	Overriding Royalties	5
MI04.	Production Payments	5
MI05.	Working Interests	5
MI06.	Bonuses	5
MI07.	Delay Rentals	5
MI08.	Shut-in Royalties	5
MI09.	Minimum Royalties	5
MI99.	Aggregate Mineral Proceeds	5
	MISCELLANEOUS CHECKS AND INTANGIBLE PERSONAL PROPERTY	
MS01.	Wages, payroll, or salary	1
MS02.	Commissions	1
MS03.	Workers' Compensation Benefits	1
MS04.	Payments for Goods and Services	5
MS05.	Customer Overpayments/Credit Balances--Retail only	3
MS06.	Unidentified Remittances	5
MS07.	Unrefunded Overcharges	5
MS08.	Accounts Payable	5
MS09.	Credit Balances/Accounts Receivable	5
MS10.	Discounts Due	5
MS11.	Refunds due	5
MS12.	Unredeemed Gift Certificates	3
MS13.	Unclaimed Loan Collateral	5
MS14.	Pension and Profit Sharing Plans (IRA, KEOGH, e.g.)	3
MS15.	Dissolution or Liquidation Funds	1
MS16.	Miscellaneous Outstanding Checks	5
MS17.	Miscellaneous Intangible Property	5
MS18.	Suspense Liabilities	5
MS99.	Aggregate Misc Property	5
	SAFE DEPOSIT BOXES AND SAFEKEEPING	
SD01.	Contents of safe deposit boxes	5

SD02.	Contents of any other safekeeping repository	5
SD03.	Other Tangible Property	5
SD04.	Safe Deposit - Proceeds from the sale of contents	5
	SECURITIES	
SC01.	Dividends	5
SC02.	Interest (Bond Coupons)	5
SC03.	Principal Payments	5
SC04.	Equity Payments	5
SC05.	Profits	5
SC06.	Funds Paid to Purchase Shares	5
SC07.	Funds for Stocks and Bonds	5
SC08.	Shares of Stock (returned by post office)	5
SC09.	Cash for Fractional Shares	5
SC10.	Unexchanged Stock of Successor Corporation	5
SC11.	Other Certificates of Ownership	5
SC12.	Underlying Shares	5
SC13.	Funds for Liquidation/Redemption of Unsurrendered Stocks or Bonds	5
SC14.	Debentures	5
SC15.	U.S. Government Securities	5
SC16.	Mutual Fund Shares	5
SC17.	Warrants (Rights)	5
SC18.	Mature Bond Principal	5
SC19.	Dividend Reinvestment Plans	5
SC20.	Credit Balances	5
SC21.	Liquidated Mutual Fund Shares	5
SC99	Aggregate Security Related Cash	5
	TRUST, INVESTMENTS, AND ESCROW ACCOUNTS	
TR01.	Paying Agent Accounts	5
TR02.	Undelivered or Uncashed Dividends	5
TR03.	Funds held in Fiduciary Capacity (such as, trust, guardian, estate, etc.)	5
TR04.	Escrow Accounts	5
TR05.	Trust Vouchers	5
TR99.	Aggregate Trust Property	5
	UNCASHED CHECKS	
CK01.	Cashier's Checks	5
CK02.	Certified Checks	5
CK03.	Registered Checks	5
CK04.	Treasurer's Checks -- West Virginia Checks (6 Month Dormancy), All Other Checks (5 Year Dormancy)	6 months or 5 years
CK05.	Drafts	5

CK06.	Warrants	5
CK07.	Money Orders -- Financial Institutions (5 Year Dormancy), Entities other than Financial Institutions (7 Year Dormancy)	5 or 7
CK08.	Traveler's Checks	15
CK09.	Foreign Exchange checks	5
CK10.	Expense Checks	5
CK11.	Pension Checks	3
CK12.	Credit Checks or Memos	5
CK13.	Vendor Checks	5
CK14.	Checks Written off to Income or Surplus	5
CK15.	Other Outstanding Official Checks or Exchange Items	5
CK16.	CD Interest Checks	5
CK99.	Aggregate Uncashed Checks	5
	UTILITIES	
UT01.	Utility Deposits	2
UT02.	Membership Fees	2
UT03.	Refunds or Rebates	2
UT04.	Capital Credit Distributions	5
UT99	Aggregate Utilities	2
Revised 6/1/2004		